

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield 0377 Jordan Elem**

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		498,752.90	498,752.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services		41,697.04	41,697.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		57,097.60	57,097.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration		25,409.70	25,409.70	0.00	0.00	0.00	0.00
25XX Support Services - Business		37,143.13	0.00	30,776.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		52,421.77	52,421.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services		26,428.51	26,428.51	0.00	0.00	0.00	0.00
31XX Food Services		52,037.19	52,037.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		6,187.72	0.00	XXXXXXXXXXXX	6,187.72	0.00	0.00
Totals		797,175.56	753,844.71	30,776.12	6,187.72	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		797,175.56					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 30,776.12/753,844.71			4.08%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]						
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			4.08%			
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%			
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
				Your Preliminary Rate Is	4.08%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield 0378 Garfield County H S**

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		444,182.60	444,182.60	0.00	0.00	0.00	0.00
21XX Support Services - Students		11.55	11.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services		14,037.36	14,037.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		59,912.42	59,912.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration		30,283.89	30,283.89	0.00	0.00	0.00	0.00
25XX Support Services - Business		38,610.32	0.00	32,244.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		150,641.82	150,641.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services		127,520.55	127,520.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics		45,876.81	45,876.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		3,949.60	0.00	XXXXXXXXXXXX	3,949.60	0.00	0.00
Totals		915,026.92	872,467.00	32,244.62	3,949.60	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		915,026.92					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 32,244.62/872,467.00			3.70%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			3.70%		%	
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%		0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		%	
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
				Your Preliminary Rate Is	3.70%	%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield 0380 Big Dry Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	63,088.00	63,088.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,147.92	6,147.92	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,115.01	9,115.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,605.79	4,605.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,286.00	0.00	XXXXXXXXXX	1,286.00	0.00	0.00
<b>Totals</b>	84,242.72	82,956.72	0.00	1,286.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	84,242.72					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/82,956.72		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
		<b>Your Preliminary Rate Is</b>	0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield    0382 Van Norman Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
23XX Support Services - General Administration	7,821.06	7,821.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	87.45	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,255.46	1,255.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,642.37	35,642.37	0.00	0.00	0.00	0.00
<b>Totals</b>	44,806.34	44,718.89	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	44,806.34					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/44,718.89		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
		<b>Your Preliminary Rate Is</b>	0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield 0385 Pine Grove Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	55,124.94	55,124.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,823.34	5,823.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30.00	30.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	458.90	0.00	79.90	379.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,924.48	4,924.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,585.83	2,585.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,057.60	0.00	XXXXXXXXXX	2,057.60	0.00	0.00
<b>Totals</b>	71,005.09	68,488.59	79.90	2,436.60	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	71,005.09					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 79.90/68,488.59		0.12%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.12%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	<b>Your Preliminary Rate Is</b>		0.12%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield 0386 Kester Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	37,697.90	37,697.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49.00	49.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,576.37	4,576.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,958.00	0.00	10,958.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,125.14	16,029.67	0.00	95.47	0.00	0.00
27XX Student Transportation Services	5,092.90	5,092.90	0.00	0.00	0.00	0.00
<b>Totals</b>	74,499.31	63,445.84	10,958.00	95.47	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	74,499.31					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 10,958.00/63,445.84			<b>Preliminary Rate</b>		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			<b>Adjusted Rate</b>		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			17.27%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	<b>Your Preliminary Rate Is</b>			17.27%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield 0387 Cohagen Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	40,648.30	40,648.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	96.86	96.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,927.88	6,927.88	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,869.70	23,869.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,623.52	18,623.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,000.00	0.00	XXXXXXXXXX	30,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,543.20	0.00	XXXXXXXXXX	1,543.20	0.00	0.00
9999 Undistributed	1,110.00	1,110.00	0.00	0.00	0.00	0.00
<b>Totals</b>	122,819.46	91,276.26	0.00	31,543.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	122,819.46					

  

	<b>Preliminary Rate</b>	<b>Adjusted Rate</b>
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 0.00/91,276.26	0.00%	<div style="border: 1px solid black; padding: 2px;">%</div>
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		<div style="border: 1px solid black; padding: 2px;">%</div>
<b>Line C</b> Carry Forward Adjustment:		
C1 Enter greater of line A or B	0.00%	<div style="border: 1px solid black; padding: 2px;">%</div>
C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate	0.00%	0.00%
If C2 is -0-, enter -0-, otherwise subtract C2 from C1	0.00%	<div style="border: 1px solid black; padding: 2px;">%</div>
<b>Line D</b> Final Rate After Carry Forward Adjustment		
Line A or B plus/minus Line C		
If Line D is negative, enter -0-.		
<b>Your Preliminary Rate Is</b>	0.00%	<div style="border: 1px solid black; padding: 2px;">%</div>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield 0392 Sand Springs Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	49,059.10	49,059.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,645.26	8,645.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	379.00	0.00	379.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,717.98	5,812.99	0.00	1,904.99	0.00	0.00
27XX Student Transportation Services	6,893.25	6,893.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,800.40	0.00	XXXXXXXXXX	1,800.40	0.00	0.00
<b>Totals</b>	74,494.99	70,410.60	379.00	3,705.39	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	74,494.99					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 379.00/70,410.60		0.54%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.54%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
		<b>Your Preliminary Rate Is</b>	0.54%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**17 Garfield    0394 Ross Elem**

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		46,009.23	46,009.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		12,354.72	12,354.72	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		6,544.19	6,544.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services		1,123.50	1,123.50	0.00	0.00	0.00	0.00
31XX Food Services		3,555.31	3,555.31	0.00	0.00	0.00	0.00
33XX Community Services		5,000.00	0.00	0.00	5,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services		31,208.00	0.00	XXXXXXXXXXXX	31,208.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		1,800.40	0.00	XXXXXXXXXXXX	1,800.40	0.00	0.00
9999 Undistributed		0.05	0.05	0.00	0.00	0.00	0.00
Totals		107,595.40	69,587.00	0.00	38,008.40	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		107,595.40					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/69,587.00			0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]						
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			0.00%			
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%			
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
			Your Preliminary Rate Is	0.00%			

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.